

## CHAPTER 197

## INCOME TAX

## H. F. 7

AN ACT to amend section six thousand nine hundred forty-three and forty-one thousandths (6943.041), code, 1939, relating to the computation of income tax returns.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section six thousand nine hundred forty-three and  
2 forty-one thousandths (6943.041), Code, 1939, is hereby amended by  
3 striking out all of sub-section seven (7).

Approved February 25th, 1943.

## CHAPTER 198

## MEDICAL CARE DEDUCTIONS FROM INCOME TAX

## S. F. 82\*

AN ACT to amend section sixty-nine hundred forty-three and forty-one thousandths (6943.041), code, 1939, and section sixty-nine hundred forty-three and forty-two thousandths (6943.042), code, 1939, relating to allowable deductions on gross income and computing that income for taxation purposes by adding deduction provisions for medical care.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section sixty-nine hundred forty-three and forty-one  
2 thousandths (6943.041), Code, 1939, is amended by adding the follow-  
3 ing: "Except as limited under paragraph (1) or (2), expenses paid  
4 during the taxable year, not compensated for by insurance or other-  
5 wise, for medical care or treatment or nursing as prescribed by a  
6 well-recognized church or religious denomination in any hospital or  
7 at home or in a sanatorium conducted and operated by such church  
8 or denomination of the taxpayer, his spouse, or a dependent. The  
9 term 'medical care', as used in this subsection, shall include amounts  
10 paid for the diagnosis, cure, mitigation, treatment, or prevention of  
11 disease, or for the purpose of affecting any structure or function of  
12 the body."

- 13 "(1) A husband and wife who file a joint return may deduct only  
14 such expenses as exceed 5 per centum of the aggregate net income  
15 of such husband and wife, computed without the benefit of this sub-  
16 section, and the maximum deduction for the taxable year shall be not  
17 in excess of \$2,500 in the case of such husband and wife."

- 18 "(2) An individual who files a separate return may deduct only  
19 such expenses as exceed 5 per centum of the net income of the tax-  
20 payer, computed without the benefit of this subsection, and the maxi-  
21 mum deduction for the taxable year shall be not in excess of \$2,500  
22 in case of the head of a family, and not in excess of \$1,250 in the cases  
23 of all other such individuals."

\*Note: S. F. 82 repealed by S. F. 371, 50th General Assembly. See chapter 199.